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MONTANA
ELT
Rev 06 13

Excise and License Taxes

This monthly return is for any entity that is required to pay excise tax and license tax on liquor, including distilled spirits or fortified wine.

Electronic Filing and Payment - Electronic payment and filing is simple, secure and convenient through Taxpayer Access Point, where you can file, pay and view your past monthly returns and transactions. To register or to log in to your account, go to <https://tap.dor.mt.gov>.

- Line 1: Enter your Federal Employer Identification Number.
- Line 2: Enter your Department of Revenue account ID.
- Line 3: Enter your license number assigned by the Department of Revenue.
- Line 4: Enter the last day of the month for which you are reporting sales. This return is due by the 15th day of the following month. All records, inventories, invoices, sales records and delivery records must be kept for inspection by the Department of Revenue.
- Line 5: Mark this box if you are filing an amended return.
- Line 6: Mark this box if your mailing address has changed, and provide your new address.
- Line 7: Enter your final day of business here if you are no longer in business.
- Lines 8-10: Use the worksheet provided to fill in lines 8 – 10. If you need to confirm the correct amount of tax per bottle to report, please call the number listed below and ask to speak to a liquor control distribution representative.
- Line 8: Enter the total license tax from the worksheet, column E, line 16.
- Line 9: Enter the total excise tax from the worksheet, column G, line 16.
- Line 10: Enter the total tax due from the worksheet, column H, line 16.
- Line 11: Late payments are subject to a penalty of 1.2% per month, not to exceed 12% of the tax due. In addition, a late filing penalty of \$50 or the amount of tax due, whichever is less, also applies if a return is filed late.
- Line 12: Late payments are subject to interest of 12% per year, calculated daily, from the original due date of this report until paid.
- Line 13: Enter total amount due (sum of lines 10, 11 and 12).

Questions? Call toll free (866) 859-2254 (in Helena, 444-6900).

Make check payable to the Department of Revenue and mail to:

Department of Revenue
PO Box 1712
Helena, MT 59624-1712



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